

June 5, 1985

LB 208, 208A, 612, 653, 653A, 667, 713
723, 724, 727
LR 257

Engrossed Legislative Bills 653, 653A, 713, 723, 724, 727, 612, 208, and LB 208A. If the Clerk has anything for the record.

CLERK: Just one item, Mr. President. That is amendments to LB 667 to be printed in the Journal by Senator Higgins. (See pages 2721-22 of the Legislative Journal.)

PRESIDENT: Very well, proceed to LR 257.

CLERK: Mr. President, 257 is offered by Senator Haberman, it is found on page 2080 of the Journal.

PRESIDENT: Senator Haberman.

SENATOR HABERMAN: Mr. President and members of the body, before you I passed out a copy of this resolution. Now Section 77-202.06, Section 2 of the law says, "That in September each county board shall publish in the paper all real estate in the county exempt from taxation." Section 77-202.05 says, "That property tax exempt status, the tax commissioner shall provide forms to the county assessor, all persons, corporations, organizations that may apply for tax exempt status for real or tangible personal property." So it is in the law that this information should be available. Now the resolution states that in 1981 we passed, and the Governor signed, the sales tax manufacturing and processing of equipment for use in directly manufacturing or processing operations. Now the Governor and the Revenue Department, I have requested them to produce a list of the firms who use this exemption and the amounts that have been lost due to these exemptions and they were unwilling or unable to produce such a list as requested. Now it also says, "Whereas the Department of Revenue had determined as a result of audit examinations conducted on several businesses that the applicability of the sales tax exemption has been literally construed and even abused by private business industry," shows they have a list. "Whereas the Department of Revenue has been provided a list of products and has been requested to identify which products qualify for the sales tax," and they were unwilling or unable to do it. I gave them a list of all of the products, of all of the new businesses that had been started in the State of Nebraska since 1981 and asked them to identify just the products, not the businesses, or the firms, but just those products that would qualify and they